

MOORE COUNTY TAX DEPARTMENT

PERSONAL PROPERTY SECTION

The Personal Property Section consists of three primary areas:

Non-Business Personal Property: Non-business personal property consists of manufactured homes, boats and personal water craft, boat motors, airplanes, and non-registered motor vehicles. This property is required to be listed by the owner each year during the month of January. Property that is listed after January is subject to a 10% late listing penalty. The Tax Department mails listing forms at the beginning of January to taxpayers who listed property the preceding year. Taxpayers should update the form by adding property obtained during the preceding calendar year or removing property that he or she no longer own, and return the signed form to the Tax Department. Taxpayers who own personal property and have not previously listed it or who do not receive a listing form should contact the [Tax Department](#).

Business Personal Property: Business personal property is any personal property that is used in conjunction with a business or for income producing purposes. For a detailed brochure describing business personal property and who should list it and how it should be listed, click [HERE](#).
. To access a printable version of a business personal property listing form, click [HERE](#).
. To access instructions for completing a business personal property listing form, click [HERE](#).

Motor Vehicles: Motor Vehicles that are registered (current license plate) through the Department of Motor Vehicles do not have to be listed. The registration information is provided to the Tax Department by the Department of Motor Vehicles. Vehicle billings are processed monthly based on the information from DMV and the value is determined as of January 1 of the year in which the bill is due. A vehicle's tax year is the 12 months following a new registration or the expiration of an existing registration. For frequently asked motor vehicle questions, click [HERE](#).